

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
(Alexandria Division)**

-----X	:	
<b>In re:</b>	:	<b>Chapter 11</b>
	:	
<b>GMS Sunset LLC</b>	:	<b>No. 25-11181-KHK</b>
<b>Debtor.</b>	:	
	:	
-----X		

**OBJECTION TO PROOF OF CLAIM NO. 2 FILED BY Internal Revenue Service,  
AND NOTICE THEREOF**

**PLEASE TAKE NOTICE** that the Debtor, by counsel, has filed an Objection to Claim # 2 filed by US Department of the Treasury, Internal Revenue Service in this bankruptcy case. A copy of the Objection is being served on you with this Notice.

**Your claim may be reduced, modified, or eliminated.** You should read these papers carefully and discuss them with your attorney, if you have one.

**If you do not want the court to eliminate or change your claim, then on or before July 20, 2025 you or your lawyer must file with the court a written response to the objection, explaining your position, at: Clerk, U.S. Bankruptcy Court for the Eastern District of Virginia, 200 South Washington Street, Alexandria, VA 22320.**

**If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above. You must also send a copy to:**

**Daniel M. Press  
Chung & Press, P.C.  
6718 Whittier Ave., Suite 200  
McLean, VA 22101**

**If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim.**

**NOTICE**

**UNDER LOCAL BANKRUPTCY RULE 3007-1, UNLESS A WRITTEN RESPONSE IN OPPOSITION AND A REQUEST FOR HEARING ON THIS OBJECTION ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY WITHIN 30 DAYS OF THE SERVICE OF THIS OBJECTION, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED, AND ENTER AN ORDER GRANTING THE REQUESTED RELIEF WITHOUT A HEARING.**

Daniel M. Press, VSB# 37123  
Chung & Press, P.C.  
6718 Whittier Ave., Suite 200  
McLean, VA 22101  
(703) 734-3800  
Counsel for Debtor

Pursuant to 11 U.S.C. § 502 and Fed. R. Bankr. P. 3007, GMS Sunset LLC, Debtor (the "Debtor"), objects to Proof of Claim No. 2 filed by the U.S. Department of the Treasury, Internal Revenue Service as follows:

1. Jurisdiction over this matter is proper pursuant to 28 U.S.C. § 1334(b) as a civil proceeding arising under Title 11 or arising in a case under Title 11. As a matter concerning the allowance or disallowance of claim, this constitutes a core proceeding. 28 U.S.C. § 157(b)(2)(B).

2. The claim is unenforceable against the debtor and property of the debtor, under applicable law under 11 U.S.C. § 502(b)(1).

3. The Debtor GMS SUNSET, LLC is a passthrough entity and should not have independent tax liability. Any tax liability is that of the individual members/owners of GMS SUNSET, LLC.

4. The IRS filed a similar proof of claim in Debtor's prior case but withdrew it when an objection was filed.

WHEREFORE, the Debtor respectfully objects to Claim #2 under 11 U.S.C. § 502(b)(1) and requests that the claim be disallowed in its entirety.

Dated: June 20, 2025.

Respectfully submitted,

/s/ Daniel M. Press  
Daniel M. Press, VSB 37123  
Chung & Press, P.C.  
6718 Whittier Ave., Suite 200  
McLean, VA 22101  
(703) 734-3800  
(703) 734-0590 fax  
dpress@chung-press.com  
Counsel for Debtor

### **CERTIFICATE OF SERVICE**

This is to certify that on this 20th day of June, 2025, I caused to be served the foregoing Objection to Claim on the U.S. Trustee and all parties requesting notice by CM/ECF, and by first class mail, postage prepaid, upon:

Civil Process Clerk  
United States Attorney for the  
Eastern District of Virginia  
2100 Jamieson Avenue  
Alexandria VA 22314

Internal Revenue  
P.O. Box 7346  
Philadelphia, PA 19101

Attorney General of the US  
950 Pennsylvania Ave NW  
Washington DC 20530

/s/ Daniel M. Press  
Daniel M. Press, VSB 37123  
Chung & Press, P.C.  
6718 Whittier Ave., Suite 200  
McLean, VA 22101  
(703) 734-3800  
(703) 734-0590 fax  
dpress@chung-press.com